

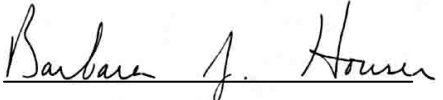


**ENTERED**

TAWANA C. MARSHALL, CLERK  
THE DATE OF ENTRY IS  
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed November 3, 2009

  
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

IN RE:

SUPERIOR AIR PARTS, INC.

DEBTOR-IN POSSESSION.

§  
§  
§  
§  
§

Case No. 08-36705-BJH-11

**ORDER SUSTAINING OBJECTION TO CLAIM NO. 195 FILED BY  
PENNSYLVANIA DEPARTMENT OF REVENUE**

On October 22, 2009, came on to be heard the Objection to Claim No. 195 filed by the Pennsylvania Department of Revenue [Doc. No. 306] (the "Claim Objection"); and the Court having jurisdiction to consider the Claim Objection and the relief requested therein; and due and proper notice of the Claim Objection having been provided, and the Court having determined that the legal and factual bases set forth in the Claim Objection establish just cause for the relief granted therein; and after due deliberation and sufficient cause appearing therefor, it is

**ORDERED** that the Claim Objection is **SUSTAINED**; and it is further

**ORDERED** that Claim Number 195, and any amendments thereto, or any other claim filed by the Pennsylvania Department of Revenue (the “PDR”) is disallowed; and it is further

**ORDERED** that PDR is not entitled to a distribution in this Bankruptcy Case.

**###END OF ORDER###**